

Panaji, 31st March, 1997 (Chaitra 10, 1919)

SERIES I No. 52

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

#### GOVERNMENT OF GOA

##### Department of Transport

##### Directorate of Transport

##### Notification

5/5/97-TPT

In exercise of the powers conferred by sub-section (i) of section 3 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974, (Act No. 8 of 1974), the Government of Goa hereby specifies that the Tax leviable on every transport vehicle used or kept for use in the State shall be at the rates as specified in the Schedule Part 'A' and on every motor vehicle other than transport vehicle used or kept for use in the State shall be at the rates as specified in the schedule part 'B' to the Act.

Provided that in respect of every transport vehicle temporarily registered under section 43 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988), the tax shall be 1/4th of the Annual rate of tax specified in the Schedule part 'A' of the Act and in respect of every motor vehicle other than transport vehicle, the rates of tax shall be as specified below:—

| Item No. | Class of Vehicles  | Rate      |
|----------|--|-----------|
| 1.       | Motor cycles/Motor scooters upto half horse power.               | Rs. 5/-   |
| 2.       | Motor cycles/scooters/Auto-rickshaws more than half horse power. | Rs. 38/-  |
| 3.       | Tricycles for every 25 Kgs. weight or part thereof.              | Rs. 5/-   |
| 4.       | Private vehicles with seating capacity of above 7 upto 18 seats. | Rs. 225/- |
| 5.       | Motor vehicles over 750 Kgs. weight unladen.                     | Rs. 138/- |
| 6.       | Motor vehicles over 750 Kgs. upto 900 Kgs. weight unladen.       | Rs. 150/- |
| 7.       | Motor vehicles over 900 Kgs. upto 1200 Kgs. weight unladen.      | Rs. 175/- |
| 8.       | Motor Vehicles over 1200 Kgs. weight unladen upto 2500 Kgs.      | Rs. 200/- |

| Item No. | Class of Vehicles   | Rate      |
|----------|---|-----------|
| 9.       | Motor Vehicles over 2500 Kgs. weight unladen upto 5000 Kgs. | Rs. 225/- |
| 10.      | Every 1000 Kgs. or part thereof in excess of 5000 Kgs.      | Rs. 38/-  |

This notification shall come into effect from 1st day of April, 1997.

By order and in the name of Governor of Goa.

K. N. S. Nair, Director of Transport and Ex-officio Joint Secretary to Government.

Panaji, 31st March 1997.

##### Notification

5-5-97-TPT

The following draft rules further to amend the Goa, Daman and Diu Motor Vehicles Tax Rules, 1974 which the Government of Goa proposes to make in exercise of the powers conferred by clauses (a), (d), (f), (g) and (i) of sub-section (2) of section 24 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974, (Act No. 8 of 1974), are hereby published as required by sub-section (1) of section 24 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft rules will be taken into consideration by the Government on or after the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

Any objections and suggestion to the said draft rules may be forwarded to the Director of Transport and Ex-Officio Joint Secretary to the Government of Goa, Directorate of Transport, Junta House, Panaji-Goa, within fifteen days from the date of publication of this Notification in the Official Gazette.

##### DRAFT RULES

In exercise of the powers by clauses (a), (d), (f), (g) and (i) of sub-section (2) of section 24 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974), and all other powers enabling it in that behalf, the Government of Goa, hereby makes the following rules so as to further amend the Goa, Daman and Diu Motor Vehicles Tax Rules, 1974, namely:

1. *Short title and commencement.*— (1) These rules may be called the Goa Motor Vehicles Tax (Amendment) Rules, 1997.

2. They shall come into force at once.

3. *Amendment of rule 3.*— In rule 3 of the Goa, Daman and Diu Motor Vehicles Tax Rules, 1974 (hereinafter referred to as the “principal Rules”) in sub-rule (4), in proviso, for the words “life time” the words “one time tax” shall be substituted.

4. *Amendment of rule 8.*— In rule 8 of the principal Rules, in proviso, for the words “life time”, the words “one time tax” shall be substituted.

5. *Amendment of rule 11.*— In rule 11 of the principal Rules, in proviso, for the words “life time”, the words “one time tax” shall be substituted.

6. *Amendment of rule 21.*— In rule 21 of the principal Rules, in sub-rule (1), for the expression “as specified in Part ‘C’ of the Schedule except those registered owners who have already paid such tax during the period from first April, 1993 to thirty-first March, 1995, the refund shall be at the rate as specified in Part ‘D’ of the Schedule and in case of registered owners who have already paid such tax prior to first April, 1993, the refund shall be at the rate as specified in Part ‘E’ of the Schedule”, the following expression shall be substituted, namely:—

“as specified in Part ‘C’ of the Schedule except those registered owners who have already paid such tax during the period from first April, 1995 to thirty first March, 1997, the refund shall be at the rate as specified in Part ‘D’ of the Schedule and in case of registered owners who have already paid such tax during the period from first April, 1993 to thirty first March, 1995, the refund shall be at the rates specified in Part ‘E’ of the Schedule and in case of registered owners who have paid such tax prior to first day of April, 1993, the refund shall be at the rate specified in Part ‘F’ of the Schedule.”

7. *Amendment of Schedule.*— For the Schedule appended to the principal Rules, the following Schedule shall be substituted, namely:

| ‘SCHEDULE’   |                                   |
|--|-----------------------------------|
| Part ‘A’   |                                   |
| Schedule of Taxation   |                                   |
| (Section 3)  |                                   |
| Class of Motor Vehicles  | Maximum Annual Rate of tax is Rs. |
| A. Motor Vehicles fitted solely with pneumatic tyres:—   |                                   |
| I. Motor cycles and tricycles:   |                                   |
| (including motor scooters and cycles with attachment for propelling the same by mechanical power:— |                                   |
| Motor cycles used for hire. ....   | 150.00                            |
| II. Goods vehicles carrying mineral ore:   |                                   |
| For every 100 Kgs. of registered laden weight or part thereof—                                     |                                   |
| (i) driven on fuel other than diesel: ....   | 30.00                             |
| (ii) driven on diesel: ....  | 40.00                             |
| III. Goods vehicles:   |                                   |
| For every 100 Kgs. of registered laden weight or part thereof:                                     |                                   |
| (i) driven on fuel other than diesel.. ....  | 25.00                             |
| (ii) driven on diesel ... ..   | 30.00                             |
| IV. Taxis and Auto Rickshaws:  |                                   |
| Taxis —  |                                   |
| (a) Upto 3 seaters ....  | 300.00                            |

| Class of Motor Vehicles  | Maximum Annual Rate of tax is Rs.  |
|--|--|
| (b) Upto 4 seaters ... ..  | 350.00   |
| (c) Upto 5 seaters ... ..  | 400.00   |
| For every additional seat upto a maximum of 7 seats... ..  | 30.00  |
| Auto Rickshaws —   |  |
| Auto Rickshaws upto 2 seats used for hire... ..  | 110.00   |
| For every additional seat... ..  | 45.00  |
| V. Passenger vehicles:   |  |
| (a) Upto 18 seats ... ..   | 900.00   |
| (b) For every additional seat over 18 seats... ..  | 50.00  |
| (c) For every passenger (other than seated passenger) which the vehicle is permitted to carry ... ..                   | 50.00  |
| <i>Explanation</i> — In items IV and V above, the seating capacity is to be determined exclusive of the driver’s seat. |  |
| VI. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule:                      |  |
| (a) Upto 750 Kgs. weight unladen .. ..   | 550.00   |
| (b) Over 750 Kgs. upto 900 Kgs. weight unladen. ....   | 600.00   |
| (c) Over 900 Kgs. upto 1200 Kgs. weight unladen. ....  | 700.00   |
| (d) Over 1200 Kgs. weight unladen upto 2500 Kgs. ....  | 800.00   |
| (e) Over 2500 Kgs. upto 5000 kgs. weight unladen. ....   | 900.00   |
| (f) Every 1000 Kgs. or part thereof excess of 5000Kgs. ....  | 150.00   |
| VII. Additional tax payable in respect of motor vehicles used for drawing trailers.                                    |  |
| (a) For each trailer when it is used for the carriage of goods   | At the rates specified in Clause III in respect of motor vehicles used for carriage of goods or material.                |
| (b) For each trailer when used for the carriage of passengers  | At the rates specified in Clause V in respect of motor vehicles plying for hire and used for the carriage of passengers. |
| B. Motor vehicles other than those fitted with pneumatic tyres   |  |
| The rates shown in Clause A plus 50 per centum.  |  |
| C. Dealers in, or manufacturers of motor vehicles:   |  |
| (a) General licence in respect of each vehicle   | 200.00   |

PART 'B'  
SCHEDULE OF TAXATION  
(SECTION 3)

| Item No.   | Class of Vehicles                             | Motor cycles/Motor Scooters/Auto-Rickshaws |         | Tricycles for every 25 Kgs. weight or part thereof |         | Private vehicles with seating capacity of above 7 upto 18 seats |         | Motor vehicles upto 750 Kgs. weight unladen |         | Motor vehicles over 750 Kgs. upto 900 Kgs. weight unladen |         | Motor vehicles over 900 Kgs. upto 1200 Kgs. weight unladen |     | Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen |     | Motor vehicles over 2500 Kgs. weight unladen upto 5000 Kgs. |     | Every 1000 Kgs. or part thereof in excess of 5000 Kgs. |     |
|--|---|--|---------|--|---------|---|---------|---|---------|---|---------|--|-----|---|-----|---|-----|--|-----|
|  |   | Rs.  | Rs.     | Rs.  | Rs.     | Rs.   | Rs.     | Rs.   | Rs.     | Rs.   | Rs.     | Rs.  | Rs. | Rs.   | Rs. | Rs.   | Rs. | Rs.  | Rs. |
| 1  | 2   | 3  | 4       | 5  | 6       | 7   | 8       | 9   | 10      | 11  | 12      | 13   | 14  | 15  | 16  | 17  | 18  | 19   | 20  |
| A. At the time of registration of New Vehicle  |   |  |         |  |         |   |         |   |         |   |         |  |     |   |     |   |     |  |     |
|  |   | Rs.  | Rs.     | Rs.  | Rs.     | Rs.   | Rs.     | Rs.   | Rs.     | Rs.   | Rs.     | Rs.  | Rs. | Rs.   | Rs. | Rs.   | Rs. | Rs.  | Rs. |
|  |   | 120.00                                     | 1500.00 | 95.00  | 8700.00 | 4500.00   | 5000.00 | 7000.00                                     | 8000.00 | 9000.00   | 1200.00 |  |     |   |     |   |     |  |     |
| B. If the vehicle is already registered and its age from the month of Registration is— |   |  |         |  |         |   |         |   |         |   |         |  |     |   |     |   |     |  |     |
| 1.   | Not more than 2 years                         | 115.00                                     | 1410.00 | 90.00  | 8352.00 | 4320.00   | 4800.00 | 6720.00                                     | 7680.00 | 8640.00   | 1152.00 |  |     |   |     |   |     |  |     |
| 2.   | More than 2 years but not more than 3 years   | 110.00                                     | 1320.00 | 85.00  | 8004.00 | 4140.00   | 4600.00 | 6440.00                                     | 7360.00 | 8280.00   | 1104.00 |  |     |   |     |   |     |  |     |
| 3.   | More than 3 years but not more than 4 years   | 105.00                                     | 1230.00 | 80.00  | 7656.00 | 3960.00   | 4400.00 | 6160.00                                     | 7040.00 | 7920.00   | 1056.00 |  |     |   |     |   |     |  |     |
| 4.   | More than 4 years but not more than 5 years   | 100.00                                     | 1140.00 | 75.00  | 7308.00 | 3780.00   | 4200.00 | 5880.00                                     | 6720.00 | 7560.00   | 1008.00 |  |     |   |     |   |     |  |     |
| 5.   | More than 5 years but not more than 6 years   | 95.00                                      | 1050.00 | 70.00  | 6960.00 | 3600.00   | 4000.00 | 5600.00                                     | 6400.00 | 7200.00   | 960.00  |  |     |   |     |   |     |  |     |
| 6.   | More than 6 years but not more than 7 years   | 90.00                                      | 960.00  | 65.00  | 6612.00 | 3420.00   | 3800.00 | 5320.00                                     | 6080.00 | 6840.00   | 912.00  |  |     |   |     |   |     |  |     |
| 7.   | More than 7 years but not more than 8 years   | 85.00                                      | 870.00  | 60.00  | 6264.00 | 3240.00   | 3600.00 | 5040.00                                     | 5760.00 | 6480.00   | 864.00  |  |     |   |     |   |     |  |     |
| 8.   | More than 8 years but not more than 9 years   | 80.00                                      | 780.00  | 55.00  | 5916.00 | 3060.00   | 3400.00 | 4760.00                                     | 5440.00 | 6120.00   | 816.00  |  |     |   |     |   |     |  |     |
| 9.   | More than 9 years but not more than 10 years  | 75.00                                      | 690.00  | 50.00  | 5568.00 | 2880.00   | 3200.00 | 4480.00                                     | 5120.00 | 5760.00   | 768.00  |  |     |   |     |   |     |  |     |
| 10.  | More than 10 years but not more than 11 years | 70.00                                      | 600.00  | 45.00  | 5220.00 | 2700.00   | 3000.00 | 4200.00                                     | 4800.00 | 5400.00   | 720.00  |  |     |   |     |   |     |  |     |
| 11.  | More than 11 years but not more than 12 years | 60.00                                      | 510.00  | 40.00  | 4785.00 | 2475.00   | 2750.00 | 3850.00                                     | 4400.00 | 4950.00   | 660.00  |  |     |   |     |   |     |  |     |
| 12.  | More than 12 years but not more than 13 years | 50.00                                      | 420.00  | 35.00  | 4350.00 | 2250.00   | 2500.00 | 3500.00                                     | 4000.00 | 4500.00   | 600.00  |  |     |   |     |   |     |  |     |
| 13.  | More than 13 years but not more than 14 years | 40.00                                      | 330.00  | 30.00  | 3915.00 | 2025.00   | 2250.00 | 3150.00                                     | 3600.00 | 4050.00   | 540.00  |  |     |   |     |   |     |  |     |
| 14.  | More than 14 years but not more than 15 years | 30.00                                      | 240.00  | 25.00  | 3480.00 | 1800.00   | 2000.00 | 2800.00                                     | 3200.00 | 3600.00   | 480.00  |  |     |   |     |   |     |  |     |
| 15.  | More than 15 years but not more than 16 years |  |         |  | 3045.00 | 1575.00   | 1750.00 | 2450.00                                     | 2800.00 | 3150.00   | 420.00  |  |     |   |     |   |     |  |     |
| 16.  | More than 16 years but not more than 17 years |  |         |  | 2610.00 | 1350.00   | 1500.00 | 2100.00                                     | 2400.00 | 2700.00   | 360.00  |  |     |   |     |   |     |  |     |
| 17.  | More than 17 years but not more than 18 years |  |         |  | 2175.00 | 1125.00   | 1250.00 | 1750.00                                     | 2000.00 | 2250.00   | 300.00  |  |     |   |     |   |     |  |     |
| 18.  | More than 18 years but not more than 19 years |  |         |  | 1740.00 | 900.00  | 1000.00 | 1400.00                                     | 1600.00 | 1800.00   | 240.00  |  |     |   |     |   |     |  |     |
| 19.  | More than 19 years but not more than 20 years |  |         |  | 1305.00 | 675.00  | 750.00  | 1050.00                                     | 1200.00 | 1350.00   | 180.00  |  |     |   |     |   |     |  |     |
| 20.  | More than 20 years                            |  |         |  | 870.00  | 450.00  | 500.00  | 700.00                                      | 800.00  | 900.00  | 120.00  |  |     |   |     |   |     |  |     |

PART 'C'  
SCALE OF REFUND  
(SECTION 9)

| Sr. No. | Scale of Refund                    | 1      |         |   |  |   |   |   |  |   |   |  |
|---------|------------------------------------|--------|---------|---|--|---|---|---|--|---|---|--|
|         |                                    | 2      | 3       | 4   | 5  | 6   | 7   | 8   | 9  | 10  | 11  | 12   |
|         |                                    | Rs.    | Rs.     | Rs.   | Rs.  | Rs.   | Rs.   | Rs.   | Rs.  | Rs.   | Rs.   | Rs.  |
|         |                                    |        |         | Motor cycles/Motor Scooters/Auto-Rickshaws upto half horse power more than half horse power | Tricycles for every 25 Kgs. weight or part thereof | Private vehicles with seating capacity of above 7 upto 18 seats | Motor vehicles upto 750 Kgs. weight unladen | Motor vehicles over 750 Kgs. upto 900 Kgs. weight unladen | Motor vehicles over 900 Kgs. upto 1200 Kgs. weight unladen | Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen | Motor vehicles over 2500 Kgs. upto 5000 Kgs. weight unladen | Every 1000 Kgs. or part thereof in excess of 5000 Kgs. |
| 1.      | Within a year                      | 115.00 | 1410.00 | 90.00   | 8352.00  | 4320.00   | 4800.00                                     | 6720.00   | 7680.00  | 8640.00   | 1152.00   |  |
| 2.      | After 1 year but within 2 years    | 110.00 | 1320.00 | 85.00   | 8004.00  | 4140.00   | 4600.00                                     | 6440.00   | 7360.00  | 8280.00   | 1104.00   |  |
| 3.      | After 2 years but within 3 years   | 105.00 | 1230.00 | 80.00   | 7656.00  | 3960.00   | 4400.00                                     | 6160.00   | 7040.00  | 7920.00   | 1056.00   |  |
| 4.      | After 3 years but within 4 years   | 100.00 | 1140.00 | 75.00   | 7308.00  | 3780.00   | 4200.00                                     | 5880.00   | 6720.00  | 7500.00   | 1008.00   |  |
| 5.      | After 4 years but within 5 years   | 95.00  | 1050.00 | 70.00   | 6960.00  | 3600.00   | 4000.00                                     | 5600.00   | 6400.00  | 7200.00   | 960.00  |  |
| 6.      | After 5 years but within 6 years   | 90.00  | 960.00  | 65.00   | 6612.00  | 3420.00   | 3800.00                                     | 5320.00   | 6080.00  | 6840.00   | 912.00  |  |
| 7.      | After 6 years but within 7 years   | 85.00  | 870.00  | 60.00   | 6264.00  | 3240.00   | 3600.00                                     | 5040.00   | 5760.00  | 6480.00   | 864.00  |  |
| 8.      | After 7 years but within 8 years   | 80.00  | 780.00  | 55.00   | 5916.00  | 3060.00   | 3400.00                                     | 4760.00   | 5440.00  | 6120.00   | 816.00  |  |
| 9.      | After 8 years but within 9 years   | 75.00  | 690.00  | 50.00   | 5568.00  | 2880.00   | 3200.00                                     | 4480.00   | 5120.00  | 5760.00   | 768.00  |  |
| 10.     | After 9 years but within 10 years  | 70.00  | 600.00  | 45.00   | 5220.00  | 2700.00   | 3000.00                                     | 4200.00   | 4800.00  | 5400.00   | 720.00  |  |
| 11.     | After 10 years but within 11 years | 60.00  | 510.00  | 40.00   | 4785.00  | 2475.00   | 2750.00                                     | 3850.00   | 4400.00  | 4950.00   | 660.00  |  |
| 12.     | After 11 years but within 12 years | 50.00  | 420.00  | 35.00   | 4350.00  | 2250.00   | 2500.00                                     | 3500.00   | 4000.00  | 4500.00   | 600.00  |  |
| 13.     | After 12 years but within 13 years | 40.00  | 330.00  | 30.00   | 3915.00  | 2025.00   | 2250.00                                     | 3150.00   | 3600.00  | 4050.00   | 540.00  |  |
| 14.     | After 13 years but within 14 years | 30.00  | 240.00  | 25.00   | 3480.00  | 1800.00   | 2000.00                                     | 2800.00   | 3200.00  | 3600.00   | 480.00  |  |
| 15.     | After 14 years but within 15 years | Nil    | 150.00  | Nil   | 3045.00  | 1575.00   | 1750.00                                     | 2450.00   | 2800.00  | 3150.00   | 420.00  |  |
| 16.     | After 15 years but within 16 years |        |         |   | 2610.00  | 1350.00   | 1500.00                                     | 2100.00   | 2400.00  | 2700.00   | 360.00  |  |
| 17.     | After 16 years but within 17 years |        |         |   | 2175.00  | 1125.00   | 1250.00                                     | 1750.00   | 2000.00  | 2250.00   | 300.00  |  |
| 18.     | After 17 years but within 18 years |        |         |   | 1740.00  | 900.00  | 1000.00                                     | 1400.00   | 1600.00  | 1800.00   | 240.00  |  |
| 19.     | After 18 years but within 19 years |        |         |   | 1305.00  | 675.00  | 750.00                                      | 1050.00   | 1200.00  | 1350.00   | 180.00  |  |
| 20.     | After 19 years but within 20 years |        |         |   | 870.00   | 450.00  | 500.00                                      | 700.00  | 800.00   | 900.00  | 120.00  |  |

If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.

PART: 'D'

| Sr. No. | Scale of Refund                    | Motor cycles/Motor Scooters |                            | Tricycles for every 25 Kgs. weight or part thereof | Private vehicles with seating capacity of above 7 upto 18 seats | Motor vehicles upto 850 Kgs. weight unladen | Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen | Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen | Motor vehicles over 2500 Kgs. weight unladen upto 5000 Kgs. | Every 1000 Kgs. or part thereof in excess of 5000 Kgs. |
|---------|------------------------------------|-----------------------------|----------------------------|--|---|---|--|---|---|--|
|         |                                    | upto half horse power       | more than half horse power |  |   |   |  |   |   |  |
| 1       | 2                                  | 3                           | 4                          | 5  | 6   | 7   | 8  | 9   | 10  | 11   |
|         |                                    | Rs.                         | Rs.                        | Rs.  | Rs.   | Rs.   | Rs.  | Rs.   | Rs.   | Rs.  |
| 1.      | Within a year                      | 105.00                      | 719.00                     | 84.00  | 5734.00   | 2787.00                                     | 2986.00  | 3584.00   | 4380.00   | 796.00   |
| 2.      | After 1 year but within 2 years    | 101.00                      | 698.00                     | 81.00  | 5644.00   | 2744.00                                     | 2940.00  | 3528.00   | 4312.00   | 784.00   |
| 3.      | After 2 years but within 3 years   | 97.00                       | 675.00                     | 78.00  | 5545.00   | 2696.00                                     | 2888.00  | 3466.00   | 4236.00   | 770.00   |
| 4.      | After 3 years but within 4 years   | 93.00                       | 649.00                     | 74.00  | 5435.00   | 2642.00                                     | 2830.00  | 3397.00   | 4152.00   | 755.00   |
| 5.      | After 4 years but within 5 years   | 88.00                       | 621.00                     | 71.00  | 5313.00   | 2583.00                                     | 2767.00  | 3321.00   | 4059.00   | 738.00   |
| 6.      | After 5 years but within 6 years   | 83.00                       | 589.00                     | 66.00  | 5177.00   | 2517.00                                     | 2697.00  | 3236.00   | 3955.00   | 719.00   |
| 7.      | After 6 years but within 7 years   | 77.00                       | 554.00                     | 62.00  | 5027.00   | 2444.00                                     | 2618.00  | 3142.00   | 3840.00   | 698.00   |
| 8.      | After 7 years but within 8 years   | 71.00                       | 515.00                     | 57.00  | 4860.00   | 2362.00                                     | 2531.00  | 3038.00   | 3712.00   | 675.00   |
| 9.      | After 8 years but within 9 years   | 63.00                       | 471.00                     | 51.00  | 4675.00   | 2272.00                                     | 2435.00  | 2922.00   | 3571.00   | 649.00   |
| 10.     | After 9 years but within 10 years  | 55.00                       | 423.00                     | 45.00  | 4469.00   | 2172.00                                     | 2327.00  | 2793.00   | 3414.00   | 621.00   |
| 11.     | After 10 years but within 11 years | 47.00                       | 370.00                     | 37.00  | 4240.00   | 2061.00                                     | 2208.00  | 2650.00   | 3239.00   | 589.00   |
| 12.     | After 11 years but within 12 years | 37.00                       | 310.00                     | 29.00  | 3987.00   | 1938.00                                     | 2076.00  | 2492.00   | 3045.00   | 554.00   |
| 13.     | After 12 years but within 13 years | 26.00                       | 244.00                     | 21.00  | 3705.00   | 1801.00                                     | 1930.00  | 2316.00   | 2830.00   | 515.00   |
| 14.     | After 13 years but within 14 years | 14.00                       | 171.00                     | 11.00  | 3393.00   | 1649.00                                     | 1767.00  | 2121.00   | 2592.00   | 471.00   |
| 15.     | After 14 years but within 15 years | Nil                         | 90.00                      | Nil  | 3046.00   | 1481.00                                     | 1586.00  | 1904.00   | 2327.00   | 423.00   |
| 16.     | After 15 years but within 16 years | —                           | —                          | —  | 2661.00   | 1294.00                                     | 1386.00  | 1663.00   | 2033.00   | 370.00   |
| 17.     | After 16 years but within 17 years | —                           | —                          | —  | 2234.00   | 1086.00                                     | 1163.00  | 1396.00   | 1706.00   | 310.00   |
| 18.     | After 17 years but within 18 years | —                           | —                          | —  | 1759.00   | 855.00                                      | 916.00   | 1100.00   | 1344.00   | 244.00   |
| 19.     | After 18 years but within 19 years | —                           | —                          | —  | 1233.00   | 599.00                                      | 642.00   | 771.00  | 942.00  | 171.00   |
| 20.     | After 19 years but within 20 years | —                           | —                          | —  | 649.00  | 315.00                                      | 338.00   | 405.00  | 495.00  | 90.00  |

PART 'E'  
SCALES OF REFUND  
(Section 9)

| Sr. No.   | Scale of Refund                    | Motor cycles/Motor Scooters |                            | Tri-cycles for every 25 Kgs. weight or part thereof |         | Private vehicles with seating capacity of above 7 upto 18 seats |         | Motor vehicles upto 850 Kgs. weight unladen |         | Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen |     | Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen |     | Motor vehicles over 2500 Kgs. weight unladen upto 5000 Kgs. |     | Every 1000 Kgs. or part thereof in excess of 5000 Kgs. |     |
|---|------------------------------------|-----------------------------|----------------------------|---|---------|---|---------|---|---------|--|-----|---|-----|---|-----|--|-----|
|   |                                    | upto half horse power       | more than half horse power | 25 Kgs. weight or part thereof                      | Rs.     | Rs.   | Rs.     | Rs.   | Rs.     | Rs.  | Rs. | Rs.   | Rs. | Rs.   | Rs. | Rs.  | Rs. |
| 1   | 2                                  | 3                           | 4                          | 5   | 6       | 7   | 8       | 9   | 10      | 11   | 12  | 13  | 14  | 15  | 16  | 17   | 18  |
| If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place. |                                    |                             |                            |   |         |   |         |   |         |  |     |   |     |   |     |  |     |
| 1.  | Within a year                      | ...                         | ...                        | ...   | ...     | ...   | ...     | ...   | ...     | ...  | ... | ...   | ... | ...   | ... | ...  | ... |
| 2.  | After 1 year but within 2 years    | 105.00                      | 647.00                     | 84.00   | 5734.00 | 2389.00   | 2787.00 | 3384.00                                     | 3982.00 | 796.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 3.  | After 2 years but within 3 years   | 101.00                      | 628.00                     | 81.00   | 5644.00 | 2352.00   | 2744.00 | 3332.00                                     | 3920.00 | 784.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 4.  | After 3 years but within 4 years   | 97.00                       | 607.00                     | 78.00   | 5545.00 | 2310.00   | 2696.00 | 3273.00                                     | 3851.00 | 770.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 5.  | After 4 years but within 5 years   | 93.00                       | 584.00                     | 74.00   | 5435.00 | 2265.00   | 2642.00 | 3208.00                                     | 3774.00 | 755.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 6.  | After 5 years but within 6 years   | 88.00                       | 559.00                     | 71.00   | 5313.00 | 2214.00   | 2583.00 | 3136.00                                     | 3690.00 | 738.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 7.  | After 6 years but within 7 years   | 83.00                       | 530.00                     | 66.00   | 5177.00 | 2157.00   | 2517.00 | 3056.00                                     | 3595.00 | 719.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 8.  | After 7 years but within 8 years   | 77.00                       | 498.00                     | 62.00   | 5027.00 | 2095.00   | 2444.00 | 2967.00                                     | 3491.00 | 698.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 9.  | After 8 years but within 9 years   | 71.00                       | 463.00                     | 57.00   | 4860.00 | 2025.00   | 2362.00 | 2869.00                                     | 3375.00 | 675.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 10.   | After 9 years but within 10 years  | 63.00                       | 424.00                     | 51.00   | 4675.00 | 1948.00   | 2272.00 | 2759.00                                     | 3246.00 | 649.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 11.   | After 10 years but within 11 years | 55.00                       | 381.00                     | 45.00   | 4469.00 | 1862.00   | 2172.00 | 2638.00                                     | 3103.00 | 621.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 12.   | After 11 years but within 12 years | 47.00                       | 333.00                     | 37.00   | 4240.00 | 1767.00   | 2061.00 | 2503.00                                     | 2945.00 | 589.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 13.   | After 12 years but within 13 years | 37.00                       | 279.00                     | 29.00   | 3987.00 | 1661.00   | 1938.00 | 2353.00                                     | 2769.00 | 554.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 14.   | After 13 years but within 14 years | 26.00                       | 220.00                     | 21.00   | 3705.00 | 1544.00   | 1801.00 | 2187.00                                     | 2573.00 | 515.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 15.   | After 14 years but within 15 years | 14.00                       | 154.00                     | 11.00   | 3393.00 | 1414.00   | 1649.00 | 2003.00                                     | 2356.00 | 471.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 16.   | After 15 years but within 16 years | Nil                         | 81.00                      | Nil   | 3046.00 | 1269.00   | 1481.00 | 1798.00                                     | 2115.00 | 423.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 17.   | After 16 years but within 17 years | ...                         | ...                        | ...   | 2661.00 | 1109.00   | 1294.00 | 1571.00                                     | 1848.00 | 370.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 18.   | After 17 years but within 18 years | ...                         | ...                        | ...   | 2234.00 | 931.00  | 1086.00 | 1319.00                                     | 1551.00 | 310.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 19.   | After 18 years but within 19 years | ...                         | ...                        | ...   | 1759.00 | 733.00  | 855.00  | 1039.00                                     | 1222.00 | 244.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| 20.   | After 19 years but within 20 years | ...                         | ...                        | ...   | 1233.00 | 514.00  | 599.00  | 728.00                                      | 856.00  | 171.00   | ... | ...   | ... | ...   | ... | ...  | ... |
| ...   | ...                                | ...                         | ...                        | ...   | 649.00  | 270.00  | 315.00  | 383.00                                      | 450.00  | 90.00  | ... | ...   | ... | ...   | ... | ...  | ... |

PART 'F'  
SCALES OF REFUND  
(Section 9)

| Sr. No. | Scale of Refund                    | Motor cycles/Motor Scooters |                            | Tricycles for every 25 Kgs. weight or part thereof | Private vehicles with seating capacity of above 7 upto 18 seats | Motor vehicles upto 850 Kgs. weight upto 1200 Kgs. weight unladen |         | Motor vehicles over 850 Kgs. upto 2500 Kgs. weight upto 5000 Kgs. unladen |         | Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight upto 5000 Kgs. unladen |     | Every 1000 Kgs. or part thereof in excess of 5000 Kgs. |     |
|---------|------------------------------------|-----------------------------|----------------------------|--|---|---|---------|---|---------|--|-----|--|-----|
|         |                                    | upto half horse power       | more than half horse power |  |   |   |         |   |         |  |     |  |     |
| 1       | 2                                  | 3                           | 4                          | 5  | 6   | 7   | 8       | 9   | 10      | 11   |     |  |     |
|         |                                    | Rs.                         | Rs.                        | Rs.  | Rs.   | Rs.   | Rs.     | Rs.   | Rs.     | Rs.  | Rs. | Rs.  | Rs. |
| 1.      | Within a year                      | 105.00                      | 419.00                     | 84.00  | 4704.00   | 1568.00   | 1960.00 | 2744.00   | 3136.00 | 470.00   |     |  |     |
| 2.      | After 1 year but within 2 years    | 101.00                      | 405.00                     | 81.00  | 4621.00   | 1540.00   | 1925.00 | 2696.00   | 3081.00 | 462.00   |     |  |     |
| 3.      | After 2 years but within 3 years   | 97.00                       | 390.00                     | 78.00  | 4529.00   | 1510.00   | 1887.00 | 2642.00   | 3020.00 | 453.00   |     |  |     |
| 4.      | After 3 years but within 4 years   | 93.00                       | 372.00                     | 74.00  | 4428.00   | 1476.00   | 1845.00 | 2583.00   | 2952.00 | 443.00   |     |  |     |
| 5.      | After 4 years but within 5 years   | 88.00                       | 353.00                     | 71.00  | 4315.00   | 1438.00   | 1798.00 | 2517.00   | 2876.00 | 431.00   |     |  |     |
| 6.      | After 5 years but within 6 years   | 83.00                       | 332.00                     | 66.00  | 4189.00   | 1396.00   | 1745.00 | 2444.00   | 2793.00 | 419.00   |     |  |     |
| 7.      | After 6 years but within 7 years   | 77.00                       | 309.00                     | 62.00  | 4050.00   | 1350.00   | 1687.00 | 2362.00   | 2700.00 | 405.00   |     |  |     |
| 8.      | After 7 years but within 8 years   | 71.00                       | 283.00                     | 57.00  | 3895.00   | 1298.00   | 1623.00 | 2272.00   | 2597.00 | 390.00   |     |  |     |
| 9.      | After 8 years but within 9 years   | 63.00                       | 254.00                     | 51.00  | 3724.00   | 1241.00   | 1552.00 | 2172.00   | 2483.00 | 372.00   |     |  |     |
| 10.     | After 9 years but within 10 years  | 55.00                       | 223.00                     | 45.00  | 3534.00   | 1178.00   | 1472.00 | 2061.00   | 2356.00 | 353.00   |     |  |     |
| 11.     | After 10 years but within 11 years | 47.00                       | 186.00                     | 37.00  | 3322.00   | 1107.00   | 1384.00 | 1938.00   | 2215.00 | 332.00   |     |  |     |
| 12.     | After 11 years but within 12 years | 37.00                       | 147.00                     | 29.00  | 3088.00   | 1029.00   | 1287.00 | 1801.00   | 2058.00 | 309.00   |     |  |     |
| 13.     | After 12 years but within 13 years | 26.00                       | 103.00                     | 21.00  | 2827.00   | 942.00  | 1178.00 | 1649.00   | 1885.00 | 283.00   |     |  |     |
| 14.     | After 13 years but within 14 years | 14.00                       | 54.00                      | 11.00  | 2538.00   | 846.00  | 1058.00 | 1481.00   | 1692.00 | 254.00   |     |  |     |
| 15.     | After 14 years but within 15 years | NH                          | NH                         | NH   | 2218.00   | 739.00  | 924.00  | 1294.00   | 1478.00 | 222.00   |     |  |     |
| 16.     | After 15 years but within 16 years | —                           | —                          | —  | 1861.00   | 620.00  | 776.00  | 1086.00   | 1241.00 | 186.00   |     |  |     |
| 17.     | After 16 years but within 17 years | —                           | —                          | —  | 1466.00   | 489.00  | 611.00  | 855.00  | 977.00  | 147.00   |     |  |     |
| 18.     | After 17 years but within 18 years | —                           | —                          | —  | 1028.00   | 343.00  | 428.00  | 599.00  | 685.00  | 103.00   |     |  |     |
| 19.     | After 18 years but within 19 years | —                           | —                          | —  | 541.00  | 180.00  | 225.00  | 315.00  | 360.00  | 54.00  |     |  |     |
| 20.     | After 19 years but within 20 years | —                           | —                          | —  | —   | —   | —       | —   | —       | —  |     |  |     |

By order and in the name of the Governor of Goa.

K. N. S. Nair, Director of Transport & Ex-officio Joint Secretary.

Panaji. 31st March 1997